

GUIDE TO NON PROFIT ORGANIZATION EXEMPTIONS

CLAIMANT FILING & CONTACT INFORMATION

Nonprofit Organization Exemptions



The

following information provides brief explanations of the types of property tax exemptions available to qualifying Nonprofit Organizations operating within Los Angeles County. Institutional properties used exclusively for a church, nonprofit college or other qualifying school, library, museum, or cemetery may qualify for a property tax exemption under the provisions of Section 3 of Article XIII of the California Constitution and cited in the California State Revenue and Taxation (R&T) Code http://www.leginfo.ca.gov/.html/rtc_table_of_contents.html

Property used exclusively for religious, hospital, scientific, or charitable purposes owned and operated by community chests, funds, foundations, limited liability companies, or corporations organized and operated for religious, hospital, scientific, or charitable purposes may also be eligible for an exemption upon meeting specific requirements of the R&T Code. For additional information or to download forms for filing, visit the Assessor's website at: <http://www.assessor.lacounty.gov> or telephone 213.974.3481.

General Filing Date Information

Most Nonprofit Organizations Exemptions claims must be filed with the Assessor between the January 1 lien date and 5 p.m. on February 15, to receive a full exemption for the upcoming fiscal year. For some claims, a partial exemption is available for late filings. With the exception of the Religious Exemption, all claims referred to in this brochure require an annual filing.

For additional information regarding Nonprofit Organizations Exemptions, contact the Major Exemptions Section at:

Office of the Assessor

Major & Institutional Exemptions

500 West Temple Street, Room 227

Los Angeles, CA 90012-2770

213.974.3481 or toll free 1.888.807.2111

SPECIAL POINTS OF INTEREST:

- ◆ Most Nonprofit Organizations Exemptions claims must be filed with the Assessor between the January 1 lien date and 5 p.m. on February 15
- ◆ With the exception of the Religious Exemption, all claims referred to in this brochure require an annual filing



INSIDE THIS ISSUE:

General Information 1

General Filing Dates 1

Exemption Types 2-5

Additional Information 6

Works of Art

A property tax exemption is available for “certain” Works of Art when displayed for a specified length of time (including minimum number of days annually and hours per week) in an art gallery or museum regularly open (as defined) to the public and run by a nonprofit organization, as prescribed under the provisions of R&T Code Section 217. The exemption application requires certification by a museum director or officer of the dates on which the work of art was made available for display.



Church Exemption

“PROPERTY OWNED
AND OPERATED BY A
CHURCH AND USED
FOR RELIGIOUS
WORSHIP,
PRESCHOOL
PURPOSES,
NURSERY SCHOOL
PURPOSES”

A Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and used exclusively for religious worship services (see R&T Code Section 206). The organization’s property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church’s religious purposes. Living quarters are not eligible for this exemption but may qualify under the Welfare Exemption provisions. If school and/or related activities are conducted on the property, a church exemption cannot be claimed, but the property may qualify for a Religious or Welfare Exemption.

Religious Exemption

Property owned and operated by a church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade, or for purposes of both schools of collegiate grade and schools less than collegiate grade but excluding property used solely for purposes of schools of collegiate grade, may be eligible for a Religious Exemption (see R&T Code Section 207). Property used for school purposes only, where the owner does not conduct worship services, does not qualify for the Religious Exemption but may qualify for a Welfare Exemption.



Lessors' Exemption

A Lessors' Exemption is available to qualifying institutional lessors whose property is used for free public libraries and free museums, and property used exclusively for public schools, community colleges, state colleges, state universities, University of California, churches, and nonprofit colleges. Any reduction in property taxes shall inure to the benefit of the lessee institution. A lessee's affidavit is required except for a free public library or a free museum.



Lessees' Exemption

A Lessees' Exemption is available to a qualifying institutional lessee for leased property used exclusively for a public school, community college, state college, state university, or the University of California under the provisions of R&T Code Sections 202 and 202.2. This claim only applies when the lessor is a public school, community college, state college, state university or the University of California. A lessors' affidavit is required.

"A LESSEES' EXEMPTION
IS AVAILABLE TO A
QUALIFYING
INSTITUTIONAL LESSEE
FOR LEASED PROPERTY
USED EXCLUSIVELY FOR A
PUBLIC SCHOOL,
COMMUNITY COLLEGE,
STATE COLLEGE, STATE
UNIVERSITY, OR THE
UNIVERSITY OF
CALIFORNIA..."

Church Lessors' Exemption

A Church Lessors' Exemption may be filed to claim the Welfare Exemption on property leased by a church to a public school, community college, state college, or state university, including the University of California, when the church and public school or college both use the property in a joint manner. In order to claim this exemption, the church must qualify under R&T Code Section 214.6. The claim must include an Affidavit for Execution by Qualifying Public School Lessee.

Public School Exemption

The Public School Exemption is available for property used exclusively by a public school, community college, state college, state university, or the University of California, under Article XIII of the California Constitution, Section 3(d). Charter schools may also file for this exemption.



“A PUBLIC LIBRARY
OR MUSEUM
EXEMPTION IS
AVAILABLE FOR
PROPERTY USED BY
A FREE PUBLIC
LIBRARY OR FREE
MUSEUM...”

College Exemption

A College Exemption may be claimed for buildings, land, and equipment used exclusively for educational purposes by a nonprofit educational institution of higher education under the provisions of R&T Code Section 203.

Public Library or Museum Exemption



A Public Library or Museum Exemption is available for property used by a free public library or free museum, under Section 3(d) of Article XIII of the California Constitution. Libraries and museums that charge admission may qualify for the Welfare Exemption, if their properties are owned and operated by organizations meeting all the requirements of R&T Code Section 214.



Cemetery Exemption

A Cemetery Exemption is available for property used or held exclusively for the permanent deposit of human dead or for the care and maintenance of the property or the dead, except when used or held for profit (see Article XIII of the California Constitution, Section 3 [g]).



Welfare Exemption

Property (1) used exclusively for religious, hospital, charitable, or scientific purposes, and (2) owned or held in trust by a nonprofit organization operating for those purposes, may be eligible for the Welfare Exemption, under R&T Code Section 214 and Sections 4(b) and 5 of Article XIII of the California Constitution. The Assessor may not grant a claim unless the organization holds a valid Organizational Clearance Certificate issued by the State Board of Equalization. The Assessor may deny any exemption claim, based on a non-qualifying use of the property.

Veterans' Organization Exemption

The Veterans' Organization Exemption is available for property owned by a veterans' organization which has been chartered by Congress and organized and operated for charitable purposes, when (1) that property is used solely and exclusively for the charitable purposes of that organization, (2) the organization is not conducted for profit, and (3) no part of the net earnings of which benefits any private individual or member (see R&T Code Section 215.1).

"THE VETERANS'
ORGANIZATION
EXEMPTION IS
AVAILABLE FOR
PROPERTY OWNED
BY A VETERANS'
ORGANIZATION..."



For More Information:

You may also contact us for any other general property tax questions, on a 24 hours a day basis, in the following ways:

- ◆ Assessor's Website: To research comparable sales, verify valuations, download forms, learn how appraisals are made, and more, visit: <http://assessor.lacounty.gov>
- ◆ Assessor's Email: Send your questions, comments, and suggestions to: helpdesk@assessor.lacounty.gov
- ◆ Los Angeles County Property Tax Website: General information regarding property taxes, including how to read your tax bill and where to find answers to your questions. Visit: <http://www.lacountypropertytax.com>
- ◆ Property Information Hotline: Minimal wait times, averaging less than a minute. Fast transfers to expert staff during normal business hours. Just call toll free 1.888.807.2111.
- ◆ Automated Interactive Voice System: Information on valuations and taxes can be obtained by entering the Assessor Identification Number from a property tax bill.
- ◆ Call 213.974.3838 or the toll free number above.



Si desea ayuda en Espanol, llame al numero 1.888.807.2111



*Valuing People
and Property*

Assessor's Public Service Locations

Main Office

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 225
Los Angeles, CA 90012-2770
1.888.807.2111

North District Office

13800 Balboa Boulevard
Sylmar, CA 91342
818.833.6000

South District Office

1401 E. Willow Street
Signal Hill, CA 90755
562.256.1701

East District Office

1190 Durfee Avenue
South El Monte, CA 91733
626.258.6001

West District Office

6120 Bristol Parkway
Culver City, CA 90230
310.665.5300

Lancaster Regional Office

251 East Avenue K-6
Lancaster, CA 93535
661.940.5700